KAREN P. HEWITT
United States Attorney
880 Front Street, Room 6293
San Diego, CA 92101
Telephone: (619) 557-5610

AMY MATCHISON
CAROLINE A. NEWMAN
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683
Telephone: (202) 305-2558
Facsimile: (202) 307-0054
Caroline.A.Newman@usdoj.gov
Western.TaxCivil@usdoj.gov

UNITED STATES DISTRICT COURT FOR THE

SOUTHERN DISTRICT OF CALIFORNIA

RODNEY M. TOOTHACRE, Plaintiff, v. UNITED STATES OF AMERICA, THE INTERNAL REVENUE SERVICE Defendants.	Civil No. 07-cv-2289-DMS-WMC **DECLARATION OF REVENUE OFFICER ANGELA MARTINEZ**

I, ANGELA MARTINEZ, pursuant to 28 U.S.C. § 1746, hereby declare that:

1. I am a duly commissioned Revenue Officer employed by the Internal Revenue Service ("IRS") in the Small Business/Self-Employed Division located in San Diego, California. In my capacity as a revenue officer, I was assigned to Rodney M. Toothacre's case and am in possession of the IRS files concerning this matter. I have reviewed those files in my possession in making the representations below.

2. Attached hereto as Exhibit A are true and correct copies of the Notices of Federal Tax Lien filed by the Internal Revenue Service ("IRS") on December 22, 2005 with respect to

Toothacre's partnership liabilities for the tax periods ending December 31. 1991 and March 31. 1992.

3. Attached hereto as Exhibit B is a true and correct copy of the Notice of Federal Tax Lien filed by the IRS on January 3. 2006 with respect to Toothacre's employment liabilities for the tax periods ending December 31. 1991 and March 31, 1992.

4. Attached hereto as Exhibit C is a true and correct copy the IRS' transcript of Toothacre's account with respect to his employment tax liabilities for the tax period ending December 31. 1991. As noted on page 1 of the transcript at line 482 labeled "LATEST CSED DATE." the statute of limitations for these liabilities expired on January 28. 2006. As noted on page 3 of the transcript at line 608. this account was zeroed out on February 6. 2006.

5. Attached hereto as Exhibit D is a true and correct copy the IRS' transcript of Toothacre's account with respect to his employment tax liabilities for the tax period ending March 31, 1992. As noted on page 1 on the line labeled "LATEST CSED DATE." the statute of limitations for these liabilities expired on April 22. 2006. As noted on page 3 of the transcript at line 608. this account was zeroed out on April 24, 2006.

6. Attached hereto as Exhibit E is a true and correct copy of the Notice of Federal Tax Lien filed by the IRS on February 4, 1997 with respect to Toothacre's 1993 and 1994 income tax liabilities.

7. Attached hereto as Exhibit F is a true and correct copy of the Certificate of Release of Federal Tax Lien filed by the IRS on August 22. 2005 with respect to Toothacre's 1993 and 1994 income tax liabilities.

8. Attached hereto as Exhibit G is a true and correct copy of the Notice of Federal Tax Lien filed by the IRS on December 5. 2005 with respect to Toothacre's 1993 and 1994 income tax liabilities.

9. Attached hereto as Exhibit H is a true and correct copy of the Notice of Federal Tax Lien filed by the IRS on December 16. 2005 with respect to Toothacre's 1993 and 1994 income tax liabilities.

10. Attached hereto as Exhibit I is a true and correct copy of the Revocation of Certificate

of Release of Federal Tax Lien filed by the IRS on December 16, 2005 with respect to the Certificate of Release of Federal Tax Lien filed by the IRS on August 12, 2005 for Toothacre's 1993 and 1994 income tax liabilities.

11. Attached hereto as Exhibit J is a true and correct copy of the IRS' withdrawal of federal tax liens on January 8, 2008 for Toothacre's 1993 and 1994 income tax liabilities.

12. Attached hereto as Exhibit K is a true and correct copy of the Withdrawal of Filed Notice of Federal Tax Lien filed by the IRS on January 15, 2008 with respect to Toothacre's 1993 and 1994 income tax liabilities.

13. Attached hereto as Exhibit L is a true and correct copy of Toothacre's letter to the IRS dated April 6, 2006 and the amendment thereto dated May 16, 2006.

14. On May 22, 2006, after receipt of the amendment dated May 16, 2006, the IRS contacted Mr. Toothacre and requested that he provide the IRS with a detailed description of the damages. No such documentation was ever received.

15. Attached hereto as Exhibit M are true and correct copies of the Certificates of Release of Federal Tax Lien filed by the IRS on February 27, 2008 with respect to Toothacre's 1991 and 1992 employment tax liabilities.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 27th day of February, 2008.

A. Martinez
ANGELA MARTINEZ
Revenue Officer
Internal Revenue Service

3058413.1

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 28th day of February, 2008, I electronically filed the foregoing **MOTION TO DISMISS; MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF THE UNITED STATES' MOTION TO DISMISS; and DECLARATION OF REVENUE OFFICER ANGELA MARTINEZ** with the Clerk of Court using the CM/ECF system, which will effect service upon the following registered CM/ECF participants:

RODNEY M. TOOTHACRE
13742 Indian Peak Trail
Poway, CA 92064
T: (858)513-0217
F: (858)513-0117
(Pro se)

s/ Caroline A. Newman
CAROLINE A. NEWMAN
Trial Attorney, Tax Division
U.S. Department of Justice
Ben Franklin Station
P.O. Box 683
Washington, D.C. 20044
Telephone: (202) 305-2558
Facsimile: (202) 307-0054
Email: Caroline.A.Newman@usdoj.gov